

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant	: Shunpei Yamazaki et al.	Art Unit	: 2823
Serial No.	: 09/635,832	Examiner	: Fernando Toledo
Filed	: August 9, 2000	Confirmation No.:	6795
Title	: SEMICONDUCTOR DEVICE HAVING SOI STRUCTURE AND MANUFACTURING METHOD THEREFOR		

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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

REPLY TO ACTION OF FEBRUARY 6, 2006

Applicant submits the following amendments and remarks in response to the office action.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 16 of this paper.